



## Surcharge Recipient Organization's Compliance Procedures for Surcharge Eligibility and Payments

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### Appendix G - Sample Recipient Assertion for Annual Audits

(designated recipient organization)  
(address)  
(date)

Chief Financial Officer  
United States Mint  
Department of the Treasury  
Washington, DC 20220

RE: Assertions for Annual Audits

The (name of designated recipient organization) has been designated the recipient of commemorative coin surcharge funds by (title and date of enabling legislation).

To comply with annual audit requirements, I assert the following:

1. The period covered and the amount of receipts and expenditures of surcharge funds are identified in the attached Schedule of Surcharge Funds Received and Expended, dated (insert date).
2. The surcharge funds received and expended are in compliance with: Section 529, Commemorative Coin Program Restrictions, of Public Law 104-208, Omnibus Consolidated Appropriations For Fiscal Year 1997; and the purpose(s) described in the enabling legislation. The purpose shall be stated. The purpose is (state authorized purpose).
3. No surcharge funds have been used to compensate, directly or indirectly, any agent or attorney for services rendered to support or influence in any way legislative actions of Congress relating to numismatic coin activity.
4. Surcharge revenues and expenditures are accounted for separately from other revenues and expenditures of the (designated recipient organization).

In accordance with statute and the U.S. Mint's procedures, an auditor has been engaged to conduct a compliance attestation engagement. Our auditor is:

(insert auditor's name  
address  
telephone)



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Upon completion, the auditor's report will be promptly forwarded to you.

Very truly yours,

(name)

Chief Executive Officer (or Chief Financial Officer)

(designated recipient organization)

Attachments:

Required:

Schedule of Surcharge Funds Received and Expended

Notes describing significant accounting policies used in preparing schedules

If applicable:

List of individual commemorative coin programs